

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF PENNSYLVANIA

MICHAEL T. WHITLOW,)	
Plaintiff,)	
)	CIVIL ACTION NO. 02-MC-145
v.)	
)	
DEPARTMENT OF TREASURY)	
INTERNAL REVENUE SERVICE,)	
Defendant.)	

DEFENDANT’S MOTION TO DISMISS

The defendant, the Internal Revenue Service, by its undersigned counsel, hereby moves this Court for an Order to dismiss *pro se* plaintiff’s petition for judicial review pursuant to Fed. R. Civ. P. 12(b)(2) and 12(b)(5). As grounds for this motion, the defendant asserts that the petition should be dismissed because the Court lacks jurisdiction over the defendant due to insufficiency of service of process.

A memorandum in support of this motion is attached hereto and is being served concurrently herewith. A proposed order is also attached hereto and is being served concurrently herewith.

Date: February 19, 2004.

Respectfully submitted,

PATRICK L. MEEHAN
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